

Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER

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Assistant Auditor-Controller

December 31, 2008



Office of Emergency Services
Attention: Grant Division
3650 Schriever Avenue
Mather, CA 95655

04391

To Whom It May Concern:

Enclosed please find the June 30, 2008 Annual Financial Reports for the Contra Costa County, Office of Emergency Services (OES) grants.

A handwritten signature in cursive script, reading "Joanne Bohren".

Joanne Bohren
Chief Auditor
Contra Costa County
(925) 646-2233

**CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
ANNUAL FINANCIAL REPORT
JUNE 30, 2008**

04391

**CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
ANNUAL FINANCIAL REPORT
JUNE 30, 2008**

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INDEPENDENT AUDITORS' REPORT

Audits Division
Office of Emergency Services
State of California
Rancho Cordova, California

We have audited the statement of status of state cash of the County of Contra Costa for the following State of California, Office of Emergency Services (OES) grant numbers:

<u>Grant Number</u>	<u>Audit Period</u>
DC07200070	July 1, 2007 to June 30, 2008
VB07050070	July 1, 2007 to June 30, 2008
VW07260070	July 1, 2007 to June 30, 2008
AG07010070	July 1, 2007 to June 30, 2008

and the related statement of approved budget and cumulative expenditures for the grant periods stated above. The statements are the responsibility of the County of Contra Costa's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts presented in the statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1 to the statements, the County of Contra Costa's policy is to prepare its program statements on the basis of accounting practices prescribed by OES. These practices differ in some respects from generally accepted accounting principles. Accordingly, the accompanying program statements are not intended to present the financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the status of state cash of Contra Costa County for the following State of California, Office of Emergency Services (OES) grant numbers:

Grant Number

DC07200070

VB07050070

VW07260070

AG07010070

as of June 30, 2008 and the related approved budget and cumulative expenditures for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 12, 2008 on our consideration of Contra Costa County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, contracts, and grant agreements and other matters for these specified grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Wallace E. Rowe, CPA

December 12, 2008

**CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
STATUS OF STATE CASH
AT JUNE 30, 2008**

	<u>DC07200070</u>	<u>VB07050070</u>	<u>VW07260070</u>	<u>AG07010070</u>
Cash receipts:				
State (Note 1)	\$ 421,343	\$ 329,079	\$ 361,234	\$ 149,037
Local	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>421,343</u>	<u>329,079</u>	<u>361,234</u>	<u>149,037</u>
Expenditures:				
State and local expenditures	<u>534,304</u>	<u>494,800</u>	<u>488,498</u>	<u>187,920</u>
Cash due from the State as of June 30, 2008 (Note 2)	<u>\$ 112,961</u>	<u>\$ 165,721</u>	<u>\$ 127,264</u>	<u>\$ 38,883</u>

**The accompanying notes and independent auditors' report
are an integral part of these financial statements.**

CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008
REGIONAL ANTI-DRUG ABUSE PROGRAM
DC07200070

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 521,212	\$ 521,212	\$ -
Operating costs	5,077	5,077	
Audit	<u>8,015</u>	<u>8,015</u>	<u>-</u>
	<u>\$ 534,304</u>	<u>\$ 534,304</u>	<u>\$ -</u>

The accompanying notes and independent auditors' report
are an integral part of these financial statements.

**CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2008
VERTICAL PROSECUTION GRANT
VB07050070**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 336,483	\$ 306,262	\$ 30,221
Employee benefits	181,716	183,304	(1,588)
Audit	<u>5,234</u>	<u>5,234</u>	<u>-</u>
	<u>\$ 523,433</u>	<u>\$ 494,800</u>	<u>\$ 28,633</u>

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are an integral part of these financial statements.**

CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30,2008
VICTIM WITNESS ASSISTANCE PROGRAM GRANT
VW07260070

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 310,824	\$ 298,437	\$ 12,387
Employee benefits	157,131	169,518	(12,387)
Operating costs	13,216	13,216	-
Audit	<u>7,327</u>	<u>7,327</u>	<u>-</u>
	<u>\$ 488,498</u>	<u>\$ 488,498</u>	<u>\$ -</u>

The accompanying notes and independent auditors' report
are an integral part of these financial statements.

CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30,2008
ANTI-GANG INITIATIVE PROGRAM GRANT
AG07010070

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal services	\$ 133,801	\$ 133,801	\$ -
Employee benefits	52,240	52,240	-
Audit	<u>1,879</u>	<u>1,879</u>	<u>-</u>
	<u>\$ 187,920</u>	<u>\$ 187,920</u>	<u>\$ -</u>

The accompanying notes and independent auditors' report
are an integral part of these financial statements.

**CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008**

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The OES grants received by Contra Costa County are managed by the County's Office of the District Attorney, Office of the Sheriff-Coroner and the Probation Department. The funds received for these grants are disbursed and monitored by the County's Auditor Controller's office.

B. Basis of Accounting

The accounting records for these grants were maintained on the accrual basis of accounting. Under this method, receipts for the State were not recorded until the cash was actually received by the County. Expenditures are recorded as the goods or services are received or provided.

The expenditures presented on the financial statements reflected the amounts reported to the State on the OES 201 Reports.

C. Basis of Presentation

The accompanying financial statements have been prepared in accordance with the State of California, Office of Emergency Services (OES) instructions. The financial information has not been and is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Note 2 - CASH DUE FROM STATE

These amounts were received by the County from the State subsequent to the fiscal year ending dates for the individual grants.

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

State of California
Office of Emergency Services
Audits Division
Rancho Cordova, California

We have audited the financial statements listed in the Table of Contents of Contra Costa County for the State of California, Office of Emergency Services (OES) grants for the following grant numbers and periods and have issued our report thereon dated December 12, 2008.

<u>Grant Number</u>	<u>Audit Period</u>
DC07200070	July 1, 2007 to June 30, 2008
VB07050070	July 1, 2007 to June 30, 2008
VW07260070	July 1, 2007 to June 30, 2008
AG07010070	July 1, 2007 to June 30, 2008

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Contra Costa County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Contra Costa County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Contra Costa County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Contra Costa County's ability to initiate, authorize,

process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by Contra Costa County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Contra Costa County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for use of the Office of the District Attorney, Office of the Sheriff-Coroner, Probation Department and management of the County of Contra Costa and the State of California, Office of Emergency Services and is not intended and should not be used by anyone other than these specified agencies.

Wallace E. Howe, CPA

December 12, 2008

**CONTRA COSTA COUNTY
OFFICE OF EMERGENCY SERVICES
STATUS OF PRIOR AUDIT FINDING**

The previous audit report for the year ended June 30, 2007 contained one audit finding. The status of this finding as of June 30, 2008 is as follows:

1. **Several OES Form 201's Were Not Submitted Within The Time Period Suggested In OES Regulations.**

During the fiscal year 2008 we found the OES form 201's submitted within the time period suggested in OES regulations.